



General Assembly

January Session, 2013

Proposed Bill No. 5100

LCO No. 88

Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
REP. DILLON, 92nd Dist.

AN ACT CONCERNING LOCAL OPTION TAXES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 That the general statutes be amended to permit municipalities to
2 levy certain local option taxes, including (1) a tax on meals and
3 beverages to be used for general revenue; (2) a tax on entertainment
4 and night clubs to be used to offset the cost of public safety services;
5 (3) a sales tax of up to one-half of one per cent; and (4) a land value tax
6 that would encourage the development of abandoned and
7 unproductive property by taxing such property at a higher rate than
8 developed property.

Statement of Purpose:

To find new sources of revenue for municipalities.